

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: December 6, 2018

BOARD MEETING DATE: December 13, 2018

PREPARED BY: Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Robert A. Haley, Ed.D., Superintendent

SUBJECT: **ADOPTION OF THE 2018-19 DISTRICT
GENERAL FUND / FIRST INTERIM BUDGET**

EXECUTIVE SUMMARY

The First Interim Budget Report is the second time the Board has reviewed the 2018-19 General Fund budget. This budget reflects the State's final adopted budget assumptions; changes in Average Daily Attendance (ADA), as well as final ending fund balance and carry over balances from the 2017-18 year. The First Interim Budget Report (as of October 31, 2018) for 2018-19 is submitted as required by law.

First Interim changes to revenue include a slight increase to LCFF funding due to adjusted ADA and property tax amounts to reflect the latest estimates. State revenue has decreased by the one-time state funding approved in the Governor's 2018-19 budget.

Expenditures for salaries and benefits have been adjusted to reflect all staffing changes since budget adoption. Other expenditure areas have been adjusted for prior year carryover amounts, current year donations, and college testing.

The 2018-19 Adopted Budget had an estimated beginning balance as the 2017-18 year had not yet been closed. For First Interim, the beginning balance has been adjusted to reflect the actual 2017-18 ending balance. The projected ending fund balance has increased overall by \$5.1 million. The overall effect of these changes results in an estimated unrestricted reserve of \$13.1 million, or 8.93% including a 4.5% Board recommended minimum reserve. The State minimum requirement is 3.0% including any special reserve.

As part of the First Interim Budget Report, a multi-year projection (MYP) must be submitted. The current MYP contains assumptions based on information from sources such as the San Diego County Office of Education, School Services of California and the Financial Crisis Management Assistance Team (FCMAT).

In the current MYP, the District is able to meet the State's 3.0% reserve requirement.

District staff continues to monitor the overall budget health of the District. Monitoring includes a continual review and adjustment of staffing levels, using categorical funding to offset unrestricted expenditures, reduction in utility usage, and effective use of technology.

As in past years, the district utilized a Tax Revenue Anticipation Note (TRAN), to maintain a positive cash balance through the end of the fiscal year. With the high percentage of LCFF funding provided by local property taxes, it is anticipated that a TRAN will again be necessary in 2019-20. Staff will address this in future meetings.

RECOMMENDATION:

It is recommended that the Board adopt the 2018-19 District General Fund First Interim Budget and Certification as shown on the attached supplement.

FUNDING SOURCE:

Not applicable

General Fund Revenue & Expenditures - 2018-2019 1st Interim

	2018-2019 Adopted Budget			2018-2019 1st Interim			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
LCFF/Revenue Limit / Property Tax	115,066,592	609,800	115,676,392	115,450,949	633,189	116,084,138	407,746
Federal Income	685,000	3,111,592	3,796,592	685,000	3,364,305	4,049,305	252,713
Other State Income	6,795,416	8,389,628	15,185,044	4,553,060	9,511,977	14,065,037	(1,120,007)
Local Income	943,500	5,320,147	6,263,647	1,043,517	5,487,309	6,530,826	267,179
Transfers	765,589	0	765,589	765,589	0	765,589	0
Encroachment	(18,515,360)	18,515,360	0	(18,698,245)	18,698,245	0	0
TOTAL PROJECTED INCOME	105,740,737	35,946,527	141,687,264	103,799,870	37,695,025	141,494,895	(192,369)
PROJECTED EXPENDITURES							
Certificated Salaries	59,593,811	11,244,599	70,838,410	59,367,156	11,220,288	70,587,444	(250,966)
Classified Salaries	15,308,106	5,341,691	20,649,797	15,108,524	5,292,290	20,400,814	(248,983)
Benefits	21,763,554	10,891,695	32,655,249	22,107,190	11,005,454	33,112,644	457,395
Books & Supplies	2,703,719	1,530,061	4,233,780	3,274,154	3,951,934	7,226,088	2,992,308
Services & Operating Expenses	8,280,800	6,128,884	14,409,684	8,507,457	6,510,535	15,017,992	608,308
Capital Outlay	50,000	15,000	65,000	91,948	355,359	447,307	382,307
Other Outgo	1,781,697	767,129	2,548,826	1,671,148	877,678	2,548,826	0
TOTAL PROJECTED EXPENDITURES	109,481,687	35,919,059	145,400,746	110,127,577	39,213,538	149,341,115	3,940,369
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(3,740,950)	27,468	(3,713,482)	(6,327,707)	(1,518,513)	(7,846,220)	(4,132,738)
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	12,902,833	1,625,427	14,528,260	17,115,203	2,518,514	19,633,717	5,105,457
Adjusted Beginning Balance	12,902,833	1,625,427	14,528,260	17,115,203	2,518,514	19,633,717	5,105,457
Projected Ending Balance - June 30	9,161,883	1,652,895	10,814,778	10,787,496	1,000,001	11,787,497	972,719
COMPONENTS OF THE ENDING BALANCE:							
<i>Nonspendable:</i>							
Revolving Cash Fund 9130	180,000		180,000	180,000		180,000	0
Stores Inventory 9320	1,000		1,000	1,000		1,000	0
<i>Restricted:</i>							
Reserve for restricted programs		1,652,895	1,652,895		1,000,001	1,000,001	(652,894)
<i>Assigned:</i>							
Basic Aid Reserve			0			0	0
			0			0	0
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	6,543,034		6,543,034	6,720,350		6,720,350	177,317
Total Components	6,724,034	1,652,895	8,376,929	6,901,350	1,000,001	7,901,351	(475,577)
RESERVE FOR ECONOMIC UNCERTAINTIES	2,437,849	0	2,437,849	3,886,146	0	3,886,146	1,448,296
	1.68%	0.00%	1.68%	2.60%	0.00%	2.60%	0.93%
SPECIAL RESERVE FUND	2,520,050	0	2,520,050	2,542,050	0	2,542,050	
Combined Reserve	8.03%	0.00%	9.17%	8.93%	0.00%	9.60%	

Object	Resource		2018-2019 Adopted Budget			2018-2019 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011		STATE AID	5,828,270	0	5,828,270	4,051,134	0	4,051,134	(1,777,136)
8012		EPA STATE AID CURRENT YEAR	2,526,000	0	2,526,000	2,518,200	0	2,518,200	(7,800)
8021		HOMEOWNERS' EXEMPTION	741,540	0	741,540	701,524	0	701,524	(40,016)
8041		SECURED TAXES	103,653,556		103,653,556	104,213,825		104,213,825	560,269
8042		UNSECURED TAXES	3,234,202		3,234,202	3,312,506		3,312,506	78,304
8043		PRIOR YEAR TAXES	(26,703)		(26,703)	(13,769)		(13,769)	12,934
8044		SUPPLEMENTAL TAXES	729,689		729,689	1,473,016		1,473,016	743,327
8045		ED REV AUGMENT FUNDS(ERAF)	(1,363,073)		(1,363,073)	(574,708)		(574,708)	788,365
8046		SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047		COMMUNITY REDEVELOPMENT FUNDS	38,193		38,193	71,437		71,437	33,244
8082		OTHER TAXES	500		500	500		500	0
8089		50% RECAPTURE, OTHER TAXES	(250)		(250)	(250)		(250)	0
8091		SPECIAL ED ADA	0	0	0	0	0	0	0
8092		PERS REDUCTION TRANSFER	0		0	0		0	0
8096		XFER TO CHT SCH INLIEU PROP TX	(295,332)		(295,332)	(302,466)		(302,466)	(7,134)
8097		SPECIAL ED EXCESS TAX		609,800	609,800		633,189	633,189	23,389
		TOTAL LCFF/REVENUE LIMIT SOURCES	115,066,592	609,800	115,676,392	115,450,949	633,189	116,084,138	407,746

Object	Resource		2018-2019 Adopted Budget			2018-2019 1st Interim			Change	
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL		
8290 XXX	0000-000		OTHER FEDERAL REVENUE	10,000		10,000	10,000		10,000	0
8290 006	0000 012		DIRECT SUBSIDY ON QSCB	675,000		675,000	675,000		675,000	0
8290 000	3010 000		NCLB: TITLE I		677,937	677,937		655,553	655,553	(22,384)
8290 001	3010 000	D	NCLB: TITLE I			0		1,305	1,305	1,305
8290 002	3010 000		NCLB: TITLE I			0		127,477	127,477	127,477
8181 000	3310 000		IDEA PL 94-142 SPEC. ED.		1,660,225	1,660,225		1,660,225	1,660,225	0
8181 002	3310 000		IDEA PL 94-142 SPEC. ED.			0			0	0
8181 000	3311 000		SP ED IDEA LOCAL ASST. PRIVATE SCH		92,235	92,235		92,235	92,235	0
8182 000	3327 000		SP ED: IDEA MENTAL HEALTH		143,433	143,433		143,433	143,433	0
8182 002	3327 000		SP ED: IDEA MENTAL HEALTH			0			0	0
8290 000	3410 000		DEPT OF REHAB: WORKABILITY II FDN		225,689	225,689		225,689	225,689	0
8290 000	3550 001		PERKINS VATEA SECONDARY 131		107,634	107,634		107,634	107,634	0
8290 000	3550 002		PERKINS VATEA ADULTS 132			0			0	0
8290 000	4035 000		NCLB: TITLE II		143,490	143,490		185,988	185,988	42,498
8290 001	4035 000	D	NCLB: TITLE II			0		8,245	8,245	8,245
8290 002	4035 000		NCLB: TITLE II			0		11,022	11,022	11,022
8290 000	4036 000		NCLB: TITLE II, PT A, TEACHER QUALITY			0			0	0
8290 001	4036 000	D	NCLB: TITLE II, PT A, TEACHER QUALITY			0			0	0
8290 002	4036 000		NCLB: TITLE II, PT A, TEACHER QUALITY			0			0	0
8290 000	4045 000		TITLE II ENHNC EDUCATION/TECH			0			0	0
8290 002	4045 000		TITLE II ENHNC			0			0	0
8290 000	4201 000		TITLE III IMMIGRANT EDUCATION		21,181	21,181		32,784	32,784	11,603
8290 001	4201 000	D	TITLE III IMMIGRANT EDUCATION			0		16,536	16,536	16,536
8290 002	4201 000		TITLE III IMMIGRANT EDUCATION			0		7,585	7,585	7,585
8290 000	4203 000		TITLE III LEP STUDENT		39,768	39,768		51,407	51,407	11,639
8290 001	4203 000	D	TITLE III LEP STUDENT			0			0	0
8290 002	4203 000		TITLE III LEP STUDENT			0		37,187	37,187	37,187
			TOTAL FEDERAL REVENUE	685,000	3,111,592	3,796,592	685,000	3,364,305	4,049,305	252,713

D DEFERRED

Object	Resource			2018-2019 Adopted Budget			2018-2019 1st Interim			Change
				UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		OTHER STATE REVENUE			0			0	0
8590 002	0000 000		OTHER STATE REVENUE			0			0	0
8590 006	0000 012		CA SOLAR INITIATIVE REBATE			0			0	0
8590 000	0000 024		AP FEE REIMB PROG			0			0	0
8550 000	0000-000		MANDATED COST REIMBURSEMENT	4,951,436		4,951,436	2,709,080		2,709,080	(2,242,356)
8590 000	09XX 000		CATEGORICAL FLEXIBILITY			0			0	0
8560 000	1100 000		LOTTERY	1,843,980		1,843,980	1,843,980		1,843,980	0
8560-002	1100 000		LOTTERY			0			0	0
8590 000	6230 000		PROP 39 CA CLEAN ENERGY JOBS			0			0	0
8560 000	6264 000		EDUCATOR EFFECTIVENESS			0			0	0
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		606,240	606,240		606,240	606,240	0
8560 002	6300 000		LOTTERY INSTRUCTIONAL MATERIALS			0			0	0
8590 000	6387 000		CTE INCENTIVE GRANT PROGRAM		764,785	764,785		764,993	764,993	208
8590 001	6387 000	D	CTE INCENTIVE GRANT PROGRAM		101,947	101,947		1,271,370	1,271,370	1,169,423
8590 002	6387 000		CTE INCENTIVE GRANT PROGRAM			0			0	0
8590 000	6500 000		SPECIAL ED CAHSEE			0			0	0
8590 000	6500 000		SPECIAL EDUCATION			0			0	0
8590 000	6500 009		MENTAL HEALTH SERVICES			0			0	0
8590 000	6512 000		SPED MENTAL HEALTH SERVICES		758,123	758,123		759,490	759,490	1,367
8590 002	6512 000		SPED MENTAL HEALTH SERVICES			0		(9,499)	(9,499)	(9,499)
8590 000	6520 000		SPED PROJ WORKABILITY		307,059	307,059		307,059	307,059	0
8590 000	6530 000		SPED LOW INCIDENCE			0			0	0
8590 000	6535 000		SPED PERSONNEL STAFF DEV			0			0	0
8590 000	6690 016		TUPE GRADES 6-12 TIER 2		206,502	206,502		72,148	72,148	(134,354)
8590 001	6690 016	D	TUPE GRADES 6-12 TIER 2		199,381	199,381		222,437	222,437	23,056
8590 000	6695 000		TUPE PROP 56			0		72,148	72,148	72,148
8590 000	7338 000		COLLEGE READINESS BLOCK GRANT			0			0	0
8590 000	7690 000		STRS ON-BEHALF PENSION CONTRIBUTION		5,415,591	5,415,591		5,415,591	5,415,591	0
8590 000	7810 004		TRANSITION PRTNRSH PROJ - WIT		30,000	30,000		30,000	30,000	0
			TOTAL OTHER STATE REVENUE	6,795,416	8,389,628	15,185,044	4,553,060	9,511,977	14,065,037	(1,120,007)

D DEFERRED

Object	Resource		2018-2019 Adopted Budget			2018-2019 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	48,687,203	9,838,116	58,525,319	48,196,670	9,874,623	58,071,293	(454,026)
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	4,738,902	24,615	4,763,517	4,885,379	24,615	4,909,994	146,477
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	4,916,966	1,040,244	5,957,210	5,063,182	987,399	6,050,581	93,371
1900 000		OTHER CERTIFICATED	1,250,740	341,624	1,592,364	1,221,925	333,651	1,555,576	(36,788)
		TOTAL-OBJECT CODE 1000	59,593,811	11,244,599	70,838,410	59,367,156	11,220,288	70,587,444	(250,966)

Object	Resource		2018-2019 Adopted Budget			2018-2019 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	1,214,612	3,010,192	4,224,804	1,229,471	2,973,467	4,202,938	(21,866)
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	6,220,563	1,762,661	7,983,224	6,150,010	1,762,889	7,912,899	(70,325)
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	1,465,750	238,352	1,704,102	1,226,997	238,872	1,465,869	(238,233)
2400 000		CLERICAL & OFFICE PERSONNEL	5,794,218	330,486	6,124,704	5,864,537	317,062	6,181,599	56,895
2900 000		OTHER CLASSIFIED	612,963	0	612,963	637,509	0	637,509	24,546
		TOTAL-OBJECT CODE 2000	15,308,106	5,341,691	20,649,797	15,108,524	5,292,290	20,400,814	(248,983)

Object	Resource		2018-2019 Adopted Budget			2018-2019 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	9,564,722	7,290,339	16,855,061	9,647,862	7,264,165	16,912,027	56,966
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	2,732,017	950,364	3,682,381	2,741,902	974,662	3,716,564	34,183
3310 000		SOCIAL SECURITY	996,195	351,853	1,348,048	992,863	355,811	1,348,674	626
3320 000		MEDICARE	1,096,954	248,945	1,345,899	1,093,527	246,624	1,340,151	(5,748)
3400 000		INC PROTCT+CERT DNTAL+LIFE	2,365,463	799,110	3,164,573	2,759,264	819,930	3,579,194	414,621
3500 000		UNEMPLOYMENT INSURANCE	38,171	8,579	46,750	37,899	8,558	46,457	(293)
3600 000		WORKERS' COMPENSATION	1,504,821	341,648	1,846,469	1,500,182	338,466	1,838,648	(7,821)
3700 000		RETIREE BENEFITS (H & W)	231,323	52,951	284,274	232,086	52,817	284,903	629
3900 000		FLEX ACCOUNTS	3,233,888	847,906	4,081,794	3,101,605	944,421	4,046,026	(35,768)
		TOTAL-OBJECT CODE 3000	21,763,554	10,891,695	32,655,249	22,107,190	11,005,454	33,112,644	457,395

Object	Resource		2018-2019 Adopted Budget			2018-2019 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	231,000	231,000	0	391,240	391,240	160,240
4200 000		BOOKS OTHER THAN TEXTBOOKS	2,450	45,000	47,450	2,450	165,702	168,152	120,702
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	1,946,297	1,045,421	2,991,718	2,514,276	2,862,339	5,376,615	2,384,897
4300 999		ESTIMATED UNSPENT	0		0	0	0	0	0
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	754,972	208,640	963,612	757,428	532,653	1,290,081	326,469
		TOTAL-OBJECT CODE 4000	2,703,719	1,530,061	4,233,780	3,274,154	3,951,934	7,226,088	2,992,308

Object	Resource		2018-2019 Adopted Budget			2018-2019 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	336,000	1,917,765	2,253,765	325,260	1,916,723	2,241,983	(11,782)
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	220,954	148,278	369,232	222,654	131,412	354,066	(15,166)
5300 000		DISTRICT DUES & MEMBERSHIP	86,000	200	86,200	86,000	200	86,200	0
5400 000		INSURANCE	763,890	0	763,890	763,890	0	763,890	0
5500 000		UTILITIES	2,744,200	0	2,744,200	2,744,200	0	2,744,200	0
5600 000		RENTALS, LEASES & REPAIRS	738,029	532,840	1,270,869	733,535	591,357	1,324,892	54,023
5700 000		INTER-PROGRAM SERVICES	(84,049)	59,049	(25,000)	(84,049)	59,049	(25,000)	0
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	3,238,301	3,469,772	6,708,073	3,478,492	3,810,814	7,289,306	581,233
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	237,475	980	238,455	237,475	980	238,455	0
		TOTAL-OBJECT CODE 5000	8,280,800	6,128,884	14,409,684	8,507,457	6,510,535	15,017,992	608,308

Object	Resource		2018-2019 Adopted Budget			2018-2019 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITE	0	0	0	0	0	0	0
6200 000		IMPROVEMENT	0	0	0	20,000	0	20,000	20,000
6400 000		EQUIPMENT	40,000	0	40,000	40,000	340,359	380,359	340,359
6500 000		EQUIPMENT REPLACEMENT	10,000	15,000	25,000	31,948	15,000	46,948	21,948
		TOTAL-OBJECT CODE 6000	50,000	15,000	65,000	91,948	355,359	447,307	382,307

Object	Resource		2018-2019 Adopted Budget			2018-2019 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX XXX	STATE SPECIAL SCHOOLS	10,000	0	10,000	10,000	0	10,000	0
7141 000	65XX XXX	SPEED OTH TUIT- DEFIC PMTS-SCH	0	18,250	18,250	0	18,250	18,250	0
7142 000	6500 000	SPEED OTH TUIT-X COST	0	394,000	394,000	0	394,000	394,000	0
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	33,100	33,100	0	33,100	33,100	0
7142 000	6512 000	SPEED MENTAL HEALTH OTH TUIT-X COST	0	147,000	147,000	0	147,000	147,000	0
7142-002	6500-005	ADULT TRANSITION SH PROGRAM	0	0	0	0	0	0	0
7142 003	6500 001	SP. ED. NCCSE MOU	0	0	0	0	0	0	0
7142 004	6512 000	SPEED MENTAL HEALTH SERVICES	0	0	0	0	0	0	0
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(174,779)	174,779	0	(285,328)	285,328	0	0
7350 013	XXXX XXX	NUTRITION SERVICES INDIRECT FD 1300	(155,000)	0	(155,000)	(155,000)	0	(155,000)	0
7438 000	XXXX XXX	SOLAR PROJ DEBT SERVICE INTEREST	822,231	0	822,231	822,231	0	822,231	0
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SERVICE PRINC.	765,589	0	765,589	765,589	0	765,589	0
7438 000	XXXX XXX	BUS PURCHASE DEBT SERVICE INTEREST	23,491	0	23,491	23,491	0	23,491	0
7439 000	XXXX XXX	BUS PURCHASE DEBT SERVICE PRINC.	134,483	0	134,483	134,483	0	134,483	0
7619 013	0000 800	I/F TRANSFER TO NUTRITION SERVICE FU	310,682	0	310,682	310,682	0	310,682	0
7619 015	0000 724	I/F TRANSFER TO TRANS EQUIP FUND	0	0	0	0	0	0	0
7619 030	0000 800	I/F TRANSFER TO INSURANCE DED. FUND	45,000	0	45,000	45,000	0	45,000	0
		TOTAL-OBJECT CODE 7000	1,781,697	767,129	2,548,826	1,671,148	877,678	2,548,826	0
		TOTAL-ALL EXPENDITURES	109,481,687	35,919,059	145,400,746	110,127,577	39,213,538	149,341,115	
		GRAND TOTAL-ALL EXPENDITURES	109,481,687	35,919,059	145,400,746	110,127,577	39,213,538	149,341,115	

General Fund Revenue & Expenditures - 2018-2019 1st Interim
 Business Services Division
 Finance Department
Summary of Changes

Income:	<u>Adopted Budget</u>	<u>1st Interim</u>	<u>Summary of Changes</u>	
LCFF/Revenue Limit	115,676,392	116,084,138	407,746	* \$384K LCFF/Property Tax Adjustment based on 18/19 final State Budget * \$23K Special Ed Excess Tax
Federal	3,796,592	4,049,305	252,713	* \$129K NCLB Title I Prior Year Carryover * \$42K NCLB Title II Estimated Allocation Increase * \$37K Title III LEP Prior Year Carryover * \$24K Title III Immigrant Ed Prior Year Carryover * \$19K NCLB Title II Prior Year Carryover
Other State	15,185,044	14,065,037	(1,120,007)	* \$1.17M CTE Incentive Grant Prior Year Carryover * \$72K TUPE Prop 56 Local Assistance * <\$111K> TUPE Grant - Adjust estimated Prior Year Carryover * <\$2.2M> One-Time State Funding Reduction based on 18/19 final State Budget
Local	6,263,647	6,530,826	267,179	* \$167K Special Ed Apportionment * \$100K Donations, College Testing, etc.
Transfers	765,589	765,589	-	
Contributions	(18,515,360)	(18,698,245)	(182,885)	* \$112K ROP Contribution Increase * \$46K Clean Energy Contribution * \$33K Career Pathways Contribution * <\$57K> Special Education Contribution Decrease
Total	141,687,264	141,494,895	(192,369)	

General Fund Revenue & Expenditures - 2018-2019 1st Interim
 Business Services Division
 Finance Department
Summary of Changes

Expenditures:

	<u>Adopted Budget</u>	<u>1st Interim</u>	<u>Summary of Changes</u>
Certificated Salaries	70,838,410	70,587,444	(250,966) * 1.0 FTE Counselor * \$193K Superintendent Salary Budget Moved from Classified to Certificated * <\$336K> Removal of column movement estimate - all increases are included in budget
Classified Salaries	20,649,797	20,400,814	(248,983) * <\$240K> Superintendent Salary Budget Moved from Classified to Certificated
Employee Benefits	32,655,249	33,112,644	457,395 * Health Insurance Rate Estimate Increase due to higher premiums * Corresponding Labor Related Costs for Changes in Salary Costs
Books & Supplies	4,233,780	7,226,088	2,992,308 * \$2.54M Categorical Prior Year Carryover * \$616K Donations, College Testing, Use of Facilities, etc. Prior Year Carryover * \$21K TUPE Prop 56 Local Assistance * <\$110K> Student Achievement Support transfer to Professional Services
Services & Operating Expenses	14,409,684	15,017,992	608,308 * \$342K Special Ed Mediation Settlements * \$110K Student Achievement Support transfer from Supplies * \$91K Use of Facilities Carryover * \$53K Community Development Funds Carryover * \$25K TUPE Prop 56 Local Assistance
Capital Outlay	65,000	447,307	382,307 * \$340K Prop 39 Clean Energy Jobs Act Carryover * \$22K Special Ed Bus Engine Replacement * \$20K Donations
Other Outgo	2,548,826	2,548,826	- *
Total	145,400,746	149,341,115	3,940,369